

Exhibit 10



UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

IN RE:) Case No. 08-32793-13
Stephen G. Pierson) Judge Richard L. Speer
Betty J. Pierson)
Debtors) AMENDED OBJECTION TO PROOF OF
) CLAIM OF CREDITOR, STRUCTURED
) INVESTMENTS CO., LLC

* * * * *

Now come the Debtors, Stephen G. Pierson and Betty J. Pierson, by and through their counsel, Gordon R. Barry, and hereby object to the claim of Structured Investments Co., LLC, Claim No. 28, in the amount of \$84,631.38. This claim is void and unenforceable as a matter of law. See *In Re Lesley Eugene Lee Bowden*, 315 B.R. 903, *In Re Price*, 313 B.R. 805, *In Re Leon A. Webb*, 376 B.R. 765.

WHEREFORE, Debtors move for an order disallowing Structured Investments Co., LLC's claim in its entirety as an unenforceable contract.

Respectfully submitted,

/s/ Gordon R. Barry
Gordon R. Barry (0010883)
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CERTIFICATION

This is to certify that a copy of the foregoing was mailed to the Debtors, Stephen & Betty Pierson, 2646 Wyndale, Toledo, Ohio 43613, by ordinary U.S. Mail, and electronically mailed to Richard J. Szczepaniak, Attorney for Creditor, at rjs1@buckeye-express.com; to the Trustee, John P. Gustafson, at officeofstanding@att.net and to the Office of the United States Trustee at ustp.region09@usdoj.gov, this 26th day of October, 2009.

/s/ Gordon R. Barry
Gordon R. Barry,
Attorney for Debtors